

All Souls Unitarian Universalist Church
Statement of Financial Position
As of August 31, 2015

	<u>Aug 31, 15</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	40,111.21	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	38,314.30	
1006 · TD Ameritrade Brokerage	<u>51.69</u>	
Total Checking/Savings	<u>78,727.20</u>	
Other Current Assets		
1105 · Receivable from Endowment	<u>4,750.00</u>	
Total Other Current Assets	<u>4,750.00</u>	
Total Current Assets	<u>83,477.20</u>	83,477.20
Endowment Assets as of June 30, 2015	<u>1,586,506.00</u>	
TOTAL ASSETS	<u><u>1,669,983.20</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
20000 · Accounts Payable	951.00	
2002 - Reading Circles Program	-122.47	
2003 - Simpson House Deposits	<u>54,949.94</u>	
Total Current Liabilities	55,778.47	<u>55,778.47</u>
Long Term Liabilities		
2201 · Note Payable - due 2018	<u>187,282.19</u>	27,698.73 Note 1
Total Long Term Liabilities	187,282.19	187,282.19
Total Liabilities	<u>243,060.66</u>	
Net Assets		
Designated Funds - Endowment	1,586,506.00	
Designated Funds - see detail page	47,615.91	
Undesignated Funds	-228,086.55	-228,086.55
YTD Net Receipts/Disbursements	<u>20,887.18</u>	
Total Net Assets	<u><u>1,426,922.54</u></u>	<u><u>-40,804.36</u></u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,669,983.20</u></u>	

Note 1 **Net Working Capital = Current Assets - Current Liabilities**
 Short term management target: \$15,000 Net Working Capital

Note 2 **Net Undesignated Funds = Total Undesignated Funds balance - Outstanding Loan amount**
 Long term management target: positive balance

All Souls Unitarian Universalist Church
Statement of Designated Funds
As of August 31, 2015

Aug 31, 15

2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,149.36
2115 · 150th Documentary Fund	2,650.00
2116 · Religious Education Funds	313.43
2117 · Pass Thru Expense	98.00
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>10,510.90</u>
2120 · Groups	
2121 · Youth Trip	1,709.94
2122 · Coffee House	106.49
2123 · Men's Group	1,559.94
2124 · Interweave	25.00
2125 · Participation Fund	1,591.93
2127 · Summer Camp	143.94
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>5,162.24</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,443.11
2154 · Partner Church	741.00
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>4,115.11</u>
2170 · Special Events	
2172 · Collections & Transfers	100.00
Total 2170 · Special Events	<u>100.00</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	3,848.79
2182 · Simpson House Renovation	23,870.37
2184 · Payroll Liability	8.50
Total 2180 · Other Church Funds	<u>27,727.66</u>
Total 2100 · Designated Funds	<u>47,615.91</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2015

	TOTAL						
	Aug 15	Budget	\$ Over Budget	Jul - Aug 15	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	19,396.36	24,250.00	-4,853.64	38,095.05	48,500.00	-10,404.95	291,000
3102 · New Pledges	0.00	416.67	-416.67	0.00	833.30	-833.30	5,000
3103 · Forum/Odyssey/Documentary	232.90	291.67	-58.77	382.90	583.30	-200.40	3,500
3104 · Sunday Service Collection	631.22	666.67	-35.45	1,145.80	1,333.30	-187.50	8,000
3105 · Contributions	2,347.33	1,166.67	1,180.66	6,084.66	2,333.30	3,751.36	14,000
3107 · Social Justice Collection	0.00	0.00	0.00	0.00	0.00	0.00	5,000
3108 · Memorial Gifts	0.00	250.00	-250.00	0.00	500.00	-500.00	3,000
Total 3100 · Donations	<u>22,607.81</u>	<u>27,041.68</u>	<u>-4,433.87</u>	<u>45,708.41</u>	<u>54,083.20</u>	<u>-8,374.79</u>	<u>329,500</u>
3200 · Rental Income							
3201 · Church Rentals	2,565.00	1,500.00	1,065.00	4,088.75	3,000.00	1,088.75	18,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	45,000
Total 3200 · Rental Income	<u>2,565.00</u>	<u>1,500.00</u>	<u>1,065.00</u>	<u>4,088.75</u>	<u>3,000.00</u>	<u>1,088.75</u>	<u>63,000</u>
3300 · Fundraising							
3302 · Auction	0.00	0.00	0.00	0.00	0.00	0.00	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	0.00	0.00	0.00	4,000
3307 · Music & RE	0.00	333.33	-333.33	0.00	666.70	-666.70	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	0
3310 · Other Fundraising	0.00	416.67	-416.67	497.78	833.30	-335.52	5,000
Total 3300 · Fundraising	<u>0.00</u>	<u>750.00</u>	<u>-750.00</u>	<u>497.78</u>	<u>1,500.00</u>	<u>-1,002.22</u>	<u>45,000</u>
3400 · Other Income							
3401 · Miscellaneous Income	502.00	41.67	460.33	502.00	83.30	418.70	500
3402 · Coffee & Snacks	155.21	208.33	-53.12	212.78	416.70	-203.92	2,500
3403 · Bookshop	50.00	16.67	33.33	50.00	33.30	16.70	200
3404 · Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0
3405 · Endowment Distribution	0.00			46,044.00	46,044.00	0.00	46,044
3407 · Investment Income	0.00	8.33	-8.33	0.00	16.70	-16.70	100
3421 · Additional Funding	0.00	2,187.50	-2,187.50	0.00	4,375.00	-4,375.00	26,250
Total 3400 · Other Income	<u>707.21</u>	<u>2,462.50</u>	<u>-1,755.29</u>	<u>46,808.78</u>	<u>50,969.00</u>	<u>-4,160.22</u>	<u>75,594</u>
Total 3000 · Income	<u>25,880.02</u>	<u>31,754.18</u>	<u>-5,874.16</u>	<u>97,103.72</u>	<u>109,552.20</u>	<u>-12,448.48</u>	<u>513,094</u>
Total Income	<u>25,880.02</u>	<u>31,754.18</u>	<u>-5,874.16</u>	<u>97,103.72</u>	<u>109,552.20</u>	<u>-12,448.48</u>	<u>513,094</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2015

	TOTAL						
	Aug 15	Budget	\$ Over Budget	Jul - Aug 15	Budget	\$ Over Budget	Working Budget
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.33	0.01	14,266.68	14,266.70	-0.02	85,600
4112 · Minister Payroll Taxes	545.71	545.67	0.04	1,091.40	1,091.30	0.10	6,548
4113 · Minister Expenses	0.00	713.33	-713.33	186.31	1,426.70	-1,240.39	8,560
4115 · Minister Life & Disability	0.00	128.17	-128.17	128.13	256.30	-128.17	1,538
4118 · Minister Pension	-241.32	713.33	-954.65	472.03	1,426.70	-954.67	8,560
Total 4100 · Senior Minister	7,437.73	9,233.83	-1,796.10	16,144.55	18,467.70	-2,323.15	110,806
4200 · Staff							
4201 · Staff Salaries	16,480.36	16,298.83	181.53	34,370.45	32,597.70	1,772.75	195,586
4202 · Staff Payroll Taxes	1,109.94	974.17	135.77	2,314.75	1,948.30	366.45	11,690
4215 · Staff Life & Disability	288.26	221.75	66.51	448.39	443.50	4.89	2,661
4216 · Staff Insurance	2,168.57	1,745.00	423.57	4,022.44	3,490.00	532.44	20,940
4217 · Staff Insurance CoPay	-296.16	0.00	-296.16	-592.32	0.00	-592.32	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	2,505.98	2,506.00	-0.02	15,036
4219 · RE Director Expenses	899.40			969.90	70.00	899.90	2,000
4220 · Staff Expenses & Dues	0.00	25.00	-25.00	0.00	50.00	-50.00	300
4221 · Staff Vacation Coverage	0.00	266.67	-266.67	0.00	533.30	-533.30	3,200
Total 4200 · Staff	21,903.36	20,784.42	1,118.94	44,039.59	41,638.80	2,400.79	251,413
Total 4000 · Personnel Expenses	29,341.09	30,018.25	-677.16	60,184.14	60,106.50	77.64	362,219
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	128.75	166.67	-37.92	261.50	333.30	-71.80	2,000
5110 · Copier	599.28	583.33	15.95	1,270.07	1,166.70	103.37	7,000
5111 · Office Phones	193.91	166.67	27.24	433.18	333.30	99.88	2,000
5112 · Postage	-1.00	83.33	-84.33	33.15	166.66	-133.51	1,000
5113 · Office Supplies	299.18	375.00	-75.82	398.42	750.00	-351.58	4,500
5114 · Web Hosting, Calendar, Support	60.95	208.33	-147.38	346.85	416.70	-69.85	2,500
5115 · Technology Hardware	428.93	83.33	345.60	491.43	166.70	324.73	1,000
5116 · Coffee & Snacks	0.00	208.33	-208.33	1,206.15	416.70	789.45	2,500
5118 · Contract HVAC Maintenance		0.00	0.00	0.00	0.00	0.00	2,832
5151 · Electric	846.69	1,250.00	-403.31	2,453.71	2,500.00	-46.29	15,000
5152 · Gas	41.56	291.67	-250.11	99.18	583.30	-484.12	3,500
5153 · Water	175.53	208.33	-32.80	339.76	416.70	-76.94	2,500
5154 · Security - Stanley/Southmorelan	0.00			150.00	150.00	0.00	2,550
5155 · Trash Removal	265.23	166.67	98.56	530.62	333.30	197.32	2,000
5157 · Building & Cleaning Supplies	162.82	583.33	-420.51	297.54	1,166.70	-869.16	7,000
5159 · Building Maintenance	476.14	625.00	-148.86	1,017.58	1,250.00	-232.42	7,500
5160 · Grounds Maintenance	-74.76	125.00	-199.76	234.00	250.00	-16.00	1,500
5161 · Snow Removal	0.00	0.00	0.00	0.00	0.00	0.00	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	4,257.20	4,257.20	0.00	25,543
5164 · Property Insurance	0.00			4,910.75	4,910.75	0.00	20,000
Total 5100 · Facilities	5,731.81	7,253.59	-1,521.78	18,731.09	19,568.01	-836.92	113,425

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July through August 2015

	TOTAL						
	Aug 15	Budget	\$ Over Budget	Jul - Aug 15	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	92.39	166.67	-74.28	92.39	333.30	-240.91	2,000
5202 · Sunday Services	0.00	166.67	-166.67	0.00	333.30	-333.30	2,000
5211 · Religious Eduction	584.05	366.67	217.38	1,657.26	733.30	923.96	4,400
5241 · Music Program	225.00	1,000.00	-775.00	325.00	2,000.00	-1,675.00	12,000
5252 · Child Care - Events	30.00	83.33	-53.33	30.00	166.67	-136.67	1,000
Total 5200 · Programs	931.44	1,783.34	-851.90	2,104.65	3,566.57	-1,461.92	21,400
5300 · Membership							
5301 · Membership	286.00	33.33	252.67	286.00	66.70	219.30	400
5302 · Stewardship	0.00	83.33	-83.33	0.00	166.70	-166.70	1,000
Total 5300 · Membership	286.00	116.66	169.34	286.00	233.40	52.60	1,400
5400 · Social Responsibility							
5401 · SRB	0.00	0.00	0.00	364.00	0.00	364.00	0
5402 · Social Justice Collection	0.00	0.00	0.00	0.00	0.00	0.00	5,000
5404 · Partner Church-Romania							1,350
5411 · MORE2 Dues							2,200
5406 · reStart	122.22	183.33	-61.11	122.22	366.70	-244.48	2,250
Total 5400 · Social Responsibility	122.22	183.33	-61.11	486.22	366.70	119.52	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	-25.00	0.00	50.00	-50.00	300
5502 · Human Resources	323.99	25.00	298.99	323.99	50.00	273.99	300
5503 · Caring Connection	0.00	125.00	-125.00	0.00	250.00	-250.00	1,500
5504 · PSD Dues	250.00	250.00	0.00	250.00	250.00	0.00	250
5505 · UUA Dues	250.00	250.00	0.00	250.00	250.00	0.00	1,000
5506 · Emergency Preparedness							500
Total 5500 · Institutional Administration	823.99	675.00	148.99	823.99	850.00	-26.01	3,850
Total 5000 · Expenses	7,895.46	10,011.92	-2,116.46	22,431.95	24,584.68	-2,152.73	150,875
Total Expense	37,236.55	40,030.17	-2,793.62	82,616.09	84,691.18	-2,075.09	513,094
Net Income	-11,356.53	-8,275.99	-3,080.54	14,487.63	24,861.02	-10,373.39	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July through August 2015

	TOTAL						
	Aug 15	Budget	\$ Over Budget	Jul - Aug 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	3,800.00	6,333.33	-2,533.33	11,120.00	12,666.70	-1,546.70	76,000.00
9302 · Office Rentals	600.00	600.00	0.00	1,400.00	1,200.00	200.00	7,200.00
9303 · Linen Fees	384.00	250.00	134.00	1,230.00	500.00	730.00	3,000.00
Total 9300 · Income	4,784.00	7,183.33	-2,399.33	13,750.00	14,366.70	-616.70	86,200.00
Total 9000 · Simpson House	4,784.00	7,183.33	-2,399.33	13,750.00	14,366.70	-616.70	86,200.00
Total Income	4,784.00	7,183.33	-2,399.33	13,750.00	14,366.70	-616.70	86,200.00
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	2,039.60	1,266.67	772.93	4,624.52	2,533.30	2,091.22	15,200.00
Total 9600 · Facilities Manager	2,039.60	1,266.67	772.93	4,624.52	2,533.30	2,091.22	15,200.00
9700 · Facilities & Admin							
9701 · Electric	0.00	666.67	-666.67	776.71	1,333.30	-556.59	8,000.00
9702 · Gas	61.10	208.33	-147.23	129.14	416.70	-287.56	2,500.00
9703 · Trash Removal	88.41	166.67	-78.26	176.87	333.30	-156.43	2,000.00
9704 · Water	595.90	250.00	345.90	801.41	500.00	301.41	3,000.00
9705 · Cleaning Supplies	114.78	16.67	98.11	114.78	33.34	81.44	200.00
9707 · Linens & Event Supplies	268.71	250.00	18.71	435.09	500.00	-64.91	3,000.00
9708 · Maintenance & Repairs	0.00	416.67	-416.67	59.02	833.30	-774.28	5,000.00
9709 · Phones	63.30	166.67	-103.37	185.01	333.30	-148.29	2,000.00
9710 · Office Supplies	0.00	8.33	-8.33	47.90	16.66	31.24	100.00
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
Total 9700 · Facilities & Admin	1,192.20	2,150.01	-957.81	2,725.93	4,299.90	-1,573.97	70,800.00
Total Expense	3,231.80	3,416.68	-184.88	7,350.45	6,833.20	517.25	86,000.00
Net Income	1,552.20	3,766.65	-2,214.45	6,399.55	7,533.50	-1,133.95	200.00